III-B Appropriation File Reporting

The State of California records appropriations by organization, program or category and fund. The Appropriation (AP) File provides agencies the ability to record and control appropriations by either program or category.

The financial fields in the Appropriation File maintain accounting information for each appropriation account. Amounts in the Budget Act, Appropriation Transfers and the Final Change Book are used to identify the original enacted appropriation amounts as well as any changes in the amounts caused by amendments or revisions. Estimated and actual appropriation reimbursements are posted for a complete reporting of available appropriation balances. Cash expenditures, accrued expenditures, obligations, and outstanding encumbrances are maintained in the Appropriation File for appropriation control.

FILE INFORMATION

The chart on the next page identifies the source of data and controlling factors that determine the key for the Appropriation File. Not all elements listed in the control key are used by each agency. Building the key depends on posting indicators established by the agency in its tables as shown in the chart. Posting indicators are explained in Volume 2, Chapter IV, Table Maintenance Coding Procedures.

Detailed descriptions and illustrations of the Appropriation File reports are on the pages following the Appropriation File Key chart.

EXHIBIT III-B-1
APPROPRIATION FILE KEY

NAME	SOURCE	CONTROLLING FACTORS
Organization	Sign on/Security	Name/password
Section	IC Table look-up	If AS Table Appropriation Org Level indicator equals **1**
AS Number	Coded or PA look-up	None
FFY	Transaction	None
Program	PA Table look-up	If AS Table Appropriation Program Level indicator equals **1**, **2**, **3** or **4**
Element	PA Table look-up	If AS Table Appropriation Program Level indicator equals **2**, **3** or **4**
Component	PA Table look-up	If AS Table Appropriation Program Level indicator equals **3** or **4**
Task	PA Table look-up	If AS Table Appropriation Program Level indicator equals **4**
Reference	AS Table look-up	None
Fund	Coded or PA look-up	None
Fund Detail	Coded or PA look-up	If D23 Table Appropriation Control Indicator equals **1**
Character	AS Table look-up	None
Category	Transaction Object	If AS Table Appropriation Object Level indicator equals **1**, **2** or **3**
Object	Transaction Object	If AS Table Appropriation Object Level indicator equals **2** or **3**
Object Detail	Transaction	If AS Table Appropriation Object Level indicator equals **3**
Enactment Year	AS Table look-up	None
Source	Transaction	Only when Source is not equal to **4*nnnnn***, **58*nnn*** or **9*nnnnn***
Account Type	AS Table look-up	None

EXHIBIT III-B03

REPORT NAME:	**Appropriation Control Account Report**	REPORT NO: **CSTARB03**
PURPOSE:	Provides appropriation control account balances (Account Type CC).	
DESCRIPTION:	Lists Appropriation File Control records by fund. The information on this report should reconcile with the State Controller's Office Agency Reconciliation Report, control account types "C" and "Q". Refer to the B04 Report for detail appropriation information.	

REPORT REQUEST OPTIONS:

   Report Period:

      FM: CM, PM or PY
       P: I=Include FFY, E=Exclude FFY

   Level of Detail:

Index (I)	Program (P)	Object/Source(O/S)	Fund (F)
0-No Organization	Not applicable	Not Applicable	1-Fund
1-Section			2-Fund Detail

   Fund Selection: Blank (all Funds) or any valid Fund

   GLA Selection: Not applicable

   Additional Report Selection Options Popup Screen: Not available

   Destination Options: All available output media

FINANCIAL ELEMENTS:

   Notes applicable to all B03 Report Financial Elements:

    (1) "GLA=" means the General Ledger Account (or accounts) specified in any of the Transaction Codes that post to a certain "bucket." (A bucket is a named financial field on a report.)

    (2) All financial amounts carry actual signs: Debits have no sign; Credits have a negative (-) sign. This is the same signing convention that is used in the SCO Agency Reconciliation Report. The normal balance is specified for each financial field.

    (3) An asterisk (*) after a financial field heading on the report means non-add; the amount is not included in the Net Appropriation or Appropriation Balance calculation.

Appropriation-Budget: Bucket (1); GLA=6110. Displays the original appropriation. Normal balance is a Credit.

Revisions: Bucket (2); GLA=6110. Displays the net revisions to the appropriation. Normal balance is a Credit.

Reserves: Bucket (3); GLA=6270; also includes GLA 1130 for ORF transactions in the advancing appropriation and GLA 1730 for prepayments other than to the Office of the State Architect (OSA). Displays the part of the appropriation that is reserved. Normal balance is a Debit.

EXHIBIT III-B03 (CONTINUED)

REPORT NAME: **Appropriation Control Account Report**	REPORT NO: **CSTARB03**

FINANCIAL ELEMENTS: (continued)

Net-Transfers: Bucket (4); GLA=9811 and 9812. Displays the net transfers into and out of the appropriation. Transfers-In have a Source in the AP record, while Transfers-Out do not. Normal balance for Transfers-Out=Debit; Transfers-In=Credit.

Reversion: Bucket (5); GLA=6110. Displays amounts reverted from the appropriation. Normal balance is a Debit.

Appropriation-Advance: Bucket (7). Displays advances made to the appropriation. Reserved for future use.

Allocated-to-Units: Bucket (8); GLA=6110. Displays appropriation allocations made to organizational units. Normal balance is a Debit.

Allocated-From-HQ: Bucket (9); GLA=6110. Displays appropriation allocations made to organizational units from headquarters. Normal balance is a Credit.

Estimated-Reimbursement: Bucket (10); GLA=6230. Displays Estimated Reimbursements. Normal balance is a Debit.

Estimated-Revenue: Bucket (12); GLA=6231. Displays Estimated Revenue. Normal balance is a Debit.

Net Appropriation: Calculated as the sum of Buckets (1) through (5), (7) through (10) and (12). Normal balance (appropriation available) is a Credit for Expenditures; Debit for Reimbursements and Revenues. This value is reconcilable to the SCO Agency Reconciliation Report, Ending Balance, Budget/Adjustments column.

Earned-Reimbursement: Bucket (11); GLA=8100. Displays Reimbursements invoiced and collected. Normal balance is a Credit.

Earned-Revenue: Bucket (13); GLA=8000, 9821, 9830 and 9891. Displays Revenue invoiced and collected. Normal balance is a Credit.

Expenditures: Bucket (14); GLA=9000, 9822 and 9844. Displays expenditures charged to the appropriation. Normal balance is a Debit.

Encumbrances: Bucket (15); GLA=6150. Displays unpaid commitments. Normal balance is a Debit.

Obligations: Bucket (16); GLA=6170. Displays estimated obligations chargeable to the appropriation. Normal balance is a Debit.

Monthly-Allocated-Encumbrances: Bucket (20); GLA=6160. Displays encumbrances allocated to the appropriation in the monthly (Fiscal Month 01 through 12) allocation of encumbrances. Normal balance is a Debit.

Annual-Allocated-Encumbrances: Bucket (33); GLA=6151. Displays encumbrances allocated to the appropriation in the annual (Fiscal Month 13) allocation of encumbrances. Normal balance is a Debit.

Pending Revision: Bucket (6)*; GLA=6250. Displays pending revisions to the appropriation. Normal balance is a Credit.

EXHIBIT III-B03 (CONTINUED)

REPORT NAME: **Appropriation Control Account Report**	REPORT NO: **CSTARB03**

FINANCIAL ELEMENTS: (continued)

Net-Cost-Allocation: Bucket (18)*; GLA=6297. Displays the net of expenditures allocated to the appropriation through the cost allocation process. The signs are reversed: normal balance in the Clearing Account is a *Credit* but is displayed on this report with a *no sign*; in other accounts, a *Debit*, displayed with a *(-)* sign.

SCO-PFA-Posted: Bucket (19)*; GLA=6297. The Plan of Financial Adjustment (PFA) amount posted from the SCO transfer document. Normal balance in the Clearing Account is a Credit; in other accounts, a Debit. The sum of Net Cost Allocation and SCO PFA Posted, Buckets (18 + 19) is PFA Pending.

Appropriation-Balance: Calculated as the sum of Net Appropriations and Buckets (11), (13) through (16) and one of the following:

> Monthly-Allocated-Encumbrances, Bucket (20), for CM and PM options or,

> Annual-Allocated-Encumbrances, Bucket (33), for PY option.

> Normal balance is a Credit for Expenditures; Debit for a Reimbursement or Revenue account. This value is reconcilable to the SCO Agency Reconciliation Report, Ending Balance, Available/Unrealized column.

Advances: Bucket (17)*; GLA=1730 for OSA advances; 1740 and 1750 for other prepayment transactions. Displays advances to the appropriation. Normal balance is a Debit.

Accrued-Abatements: Bucket (32)*; GLA=1311; GLA=1400 and 1500 when Source equals **58*nnnn***. Displays Accounts Receivable Abatements. Normal balance is a Debit.

Unremitted-Abatements: Bucket (23)*; GLA=1110 when Source equals **58*nnnn***. Displays Unremitted Cash for Abatements. Normal balance is a Debit.

In-Transit-Abatements: Bucket (26)*; GLA=1150 when Source equals **58*nnnn***. Displays Cash in Transit for Abatements. Normal balance is a Debit.

Accrued-Reimbursements: Bucket (21)*; GLA=1312; GLA=1400 and 1500 when Source equals **9*nnnnn***. Displays the Accounts Receivable Reimbursements. Normal balance is a Debit.

Unremitted-Reimbursements: Bucket (24)*; GLA=1110 when Source equals **9*nnnnn***. Displays Unremitted Cash for Reimbursements. Normal balance is a Debit.

In-Transit-Reimbursements: Bucket (27)*; GLA=1150 when Source equals **9*nnnnn***. Displays Cash in Transit for reimbursements. Normal balance is a Debit.

Accrued-Revenue: Bucket (22)*; GLA=1313, 1314, 1330; also includes 1400 and 1500 when Source is not **Zero**, **58*nnnn*** or **9*nnnnn***. Displays Accounts Receivable Revenue. Normal balance is a Debit.

Unremitted Revenue: (Bucket 25)*; GLA=1110 when Source is not **Zero**, **58*nnnn*** or **9*nnnnn***. Displays cash for Unremitted Revenue. Normal balance is a Debit.

In-Transit-Revenue: (Bucket 28)*; GLA=1150 when Source is not **Zero**, **58*nnnn*** or **9*nnnnn***. Displays Cash in Transit for Revenue. Normal balance is a Debit.

EXHIBIT III-B03 (CONTINUED)

REPORT NAME: **Appropriation Control Account Report**	REPORT NO: **CSTARB03**

ADVICE AND CAUTIONS ON USING THE CORRECT APPROPRIATION SYMBOL NUMBER:

Revenue for all funds (except Federal Trust Fund - Source equals **4***nnnnn*) should have Reference 980. Federal Trust Fund accounts should use the actual program reference (001, 101, etc.).

When Appropriation Symbol Numbers are established correctly, the B03 Report combines the appropriate detail expenditure, advance and reimbursement accounts. For Federal Trust Fund accounts, Federal detail expenditures and Federal receipts (Revenue) are combined.

See Volume 2, Chapter IV-AS, for more information on establishing AS Table records.

SPECIAL NOTES:

Section should be requested <u>only</u> when keeping General Ledgers by Section (AS Table Appropriation Org Level indicator is set to **1**).

Report Period "P" options to exclude FFY is to assist those with continuous appropriations.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
ENY	None	No	No
Reference	None	No	No
FFY	Report Period: P	No	No

EXHIBIT II-B03 (Continued)

```
CSTARB03 9990 (DEST: M1 CPT1) PM,I,0,0,0,2,  ,   ,   ,     ,      ,     ,     ,     ********** RUN:10/17/00 TIME:20.07
FISCAL MONTH:  03  SEPTEMBER      0(ORG )****************** 2(BYFDT ) FUND(ALL )*********
                                       DEPARTMENT OF AIR QUALITY
                                    APPROPRIATION CONTROL ACCOUNT REPORT
                                           AS OF 09/30/00
************************************************************************************************************* PAGE   85
FUND:      0778      CLEANER AIR TODAY FUND
FUND DETAIL:  00
*********************************************************************************************************************
EY  REF   FFY
APPROPRIATION-BUDGET(1)     REVISIONS(2)          RESERVES(3)         NET-TRANSFERS(4)        REVERSION(5)
----------------------- -------------------- -------------------- -------------------- --------------------
    APPN-ADVANCE(7)        ALLOC-TO-UNITS(8)    ALLOC-FROM-HQ(9)    EST-REIMBURSEMENT(10)   EST-REVENUE(12)    NET APPROPRIATION
----------------------- -------------------- -------------------- -------------------- -------------------- ------------------
    EARNED-REIMB(11)       EARNED-REVENUE(13)    EXPENDITURES(14)     ENCUMBRANCES(15)      OBLIGATIONS(16)
----------------------- -------------------- -------------------- -------------------- --------------------
    MONTH-ALLOC-ENC(20)    ANUAL-ALLOC-ENC(33)  PENDING REVISION(6)* NET-COST-ALLOC(18)*   SCO-PFA-POSTED(19)*    APPN-BALANCE
----------------------- -------------------- -------------------- -------------------- -------------------- ------------------
    ADVANCES(17)*          ACCRUED-ABATE(32)*   UNREMIT-ABATEMT(23)*  INTRAN-ABATEMT(26)*  ACCRUED-REIMBUR(21)*
----------------------- -------------------- -------------------- -------------------- --------------------
    UNREMIT-REIMBUR(24)*   INTRAN-REIMBUR(27)*  ACCRUED-REVENUE(22)* UNREMIT REVENUE(25)*  INTRAN-REVENUE(28)*
----------------------- -------------------- -------------------- -------------------- --------------------
098  001    98
            9,395.52-             0.00                 0.00                 0.00                 0.00
                0.00              0.00                 0.00                 0.00                 0.00            9,395.52-
                0.00              0.00                 0.00                 0.00                 0.00
                0.00              0.00                 0.00           1,319,901.48-        1,319,901.48         9,395.52-
                0.00              0.00                 0.00                 0.00                 0.00
                0.00              0.00                 0.00                 0.00                 0.00
099  001    99
           28,344.93-             0.00                 0.00                 0.00                 0.00
                0.00              0.00                 0.00                 0.00                 0.00           28,344.93-
              258.05-             0.00             5,658.78-               0.00                 0.00
           10,418.69             0.00                 0.00           1,559,593.29-        1,350,837.77        23,843.07-
                0.00              0.00                 0.00                 0.00               140.00
                0.00              0.00                 0.00                 0.00                 0.00
099  980    99
                0.00              0.00                 0.00                 0.00                 0.00
                0.00              0.00                 0.00                 0.00                 0.00                0.00
                0.00            125.00-               0.00                 0.00                 0.00
                0.00              0.00                 0.00                 0.00                 0.00              125.00-
                0.00              0.00                 0.00                 0.00                 0.00
                0.00              0.00                 0.00                 0.00                 0.00
000  001    00
        1,847,000.00-             0.00            21,000.00                 0.00                 0.00
                0.00              0.00                 0.00            26,000.00                 0.00         1,800,000.00-
           13,456.29-             0.00           281,023.29                 0.00                 0.00
           64,446.81             0.00                 0.00           271,975.54-          490,134.90         1,467,986.19-
                0.00              0.00                 0.00                 0.00                 0.00
            3,462.36             0.00                 0.00                 0.00                 0.00
```

EXHIBIT II-B03 (Continued)

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EXHIBIT III-B04

REPORT NAME:	**Detail Report of Appropriation Status**	REPORT NO: **CSTARB04**

PURPOSE:	Provides detailed information about the status of the agency's appropriations from the Appropriation File.

DESCRIPTION:	The report is divided into three sub-reports: Appropriations/ Expenditures, Reimbursements, and Revenues. Records on this report should reconcile with the State Controller's Office Agency Reconciliation Report, detail account types D, F, R, and T. Refer to the B03 Report for summary appropriation information.

REPORT REQUEST OPTIONS:

Report Period:

FM: CM, PM or PY
P: I=Include FFY, E=Exclude FFY

Level of Detail:

Index (I)	Program (P)	Object/Source(O/S)	Fund (F)
0-No Organization	Not Applicable	Not Applicable	1-Fund
1-Section			2-Fund Detail

Fund Selection: Blank (all Funds) or any valid Fund

GLA Selection: Not applicable

Additional Report Selection Options Popup Screen: Not available

Destination Options: All available output media

FINANCIAL ELEMENTS:

Notes applicable to all B04 Report Financial Elements:

(1)   "GLA=" means the General Ledger Account (or accounts) specified in any of the Transaction Codes that post to a certain "bucket."   (A bucket is a named financial field on a report.)

(2)   All financial amounts carry actual signs: debits have no sign; credits have a negative (-) sign. This is the same signing convention that is used in the SCO Agency Reconciliation Report. The normal balance is specified for each financial field.

(3)   An asterisk (*) after a financial field heading means non-add; the amount is not included in the Net Appropriation, Appropriation Reimbursement or Revenue Balance calculation.

(4)   This report is divided into three sub-reports: Appropriations/Expenditures, Reimbursements, and Revenues.

EXHIBIT III-B04 (Continued)

REPORT NAME: **Detail Report of Appropriation Status**	REPORT NO: **CSTARB04**

FINANCIAL ELEMENTS: Continued)

APPROPRIATIONS/EXPENDITURES:

Appropriation-Budget: Bucket (1); GLA=6110. Displays the original appropriation. Normal balance is a Credit.

Revisions: Bucket (2); GLA=6110. Displays net revisions made to the appropriation. Normal balance is a Credit.

Reserves: Bucket (3); GLA=6270; Also includes GLA 1130 for ORF transactions in the advancing appropriation and GLA 1730 for prepayments other than to OSA. Displays the part of the appropriation that is reserved. Normal balance is a Debit.

Net-Transfers: Bucket (4); GLA=9811 and 9812. Displays the net transfers into and out of the appropriation. Transfers-In have Source in the AP record, while Transfers-Out do not. Normal balance for Transfers-Out=Debit; Transfers-In=Credit.

Reversion: Bucket (5); GLA=6110. Displays amounts reverted from the appropriation. Normal balance is a Debit.

Pending Revision: Bucket (6)*; GLA=6250. Displays pending revisions to the appropriation. Normal balance is a Credit.

Appropriation-Advance: Bucket (7). Displays advances made to the appropriation. Reserved for future use.

Allocated-to-Units: Bucket (8); GLA=6110. Displays appropriation allocations made to organizational units. Normal balance is a Debit.

Allocated-From-HQ: Bucket (9); GLA=6110. Displays appropriation allocations made to organizational units from headquarters. Normal balance is a Credit.

Accrued-Payables: Bucket (32)*; GLA=1311; GLA=1400 and 1500 when Source equals **58*nnnn***. Displays Accounts Receivable Abatements. Normal balance is a Debit.

Net Appropriation: Calculated as the sum of Buckets (1) through (5) and (7) through (9). Normal balance is a Credit. Although the B04 Report is not now used for reconciliation of the detail reports, this value is reconcilable to the SCO Agency Reconciliation Report, Ending Balance, Budget/Adjustments Column, for any "D" Account.

Expenditures: Bucket (14); GLA=9000, 9822 and 9844. Displays expenditures charged to the appropriation. Normal balance is a Debit.

Encumbrances: Bucket (15); GLA=6150. Displays unpaid commitments. Normal balance is a Debit.

Obligations: Bucket (16); GLA=6170. Displays estimated obligations chargeable to the appropriation. Obligations are ignored for PY option. Normal balance is a Debit.

EXHIBIT III-B04 (Continued)

REPORT NAME: **Detail Report of Appropriation Status**	REPORT NO: **CSTARB04**

FINANCIAL ELEMENTS: (Continued)

APPROPRIATIONS/EXPENDITURES (Continued)

Monthly-Allocated-Encumbrances: Bucket (20); GLA=6160. Displays encumbrances allocated to the appropriation in the monthly (Fiscal Month 01 through 12) allocation of encumbrances. Normal balance is a Debit.

Annual-Allocated-Encumbrances: Bucket (33); GLA=6151. Displays encumbrances allocated to the appropriation in the annual (Fiscal Month 13) allocation of encumbrances. Normal balance is a Debit.

Net-Cost-Allocation: Bucket (18)*; GLA=6297. Displays the net of expenditures allocated to the appropriation through the cost allocation process. The signs are reversed: normal balance in the Clearing Account is a *Credit* but is displayed on this report as a *Debit* (with *no sign*); in other accounts, the normal *Debit* balance is displayed as a *Credit* (with a *minus sign*).

SCO-PFA-Posted: Bucket (19)*; GLA=6297. The Plan of Financial Adjustment (PFA) amount posted from the SCO transfer. Normal balance in the Clearing Account is a Credit; in other accounts, a Debit. The sum of Net Cost Allocation and SCO PFA Posted, Buckets (18 + 19), is PFA Pending.

Advances: Bucket (17)*; GLA=1730 for OSA advances; GLAs 1740 and 1750 for other prepayment transactions. Displays advances from the appropriation. Normal balance is a Debit.

Cash-in-Transit: Bucket (26)*; GLA=1150 when Source equals **58nnnn**. Displays Cash-in-Transit for Abatements. Normal balance is a Debit.

Cash-Unremitted: Bucket (23)*; GLA=1110 when Source equals **58nnnn**. Displays Unremitted Cash for Abatements. Normal balance is a Debit.

Appropriation-Balance: Calculated as the sum of Net Appropriation, Buckets (14) through (16) and one of the following:
Monthly-Allocated-Encumbrances, Bucket (20) for CM and PM options; or
Annual-Allocated-Encumbrances, Bucket (33) for PY option.
Normal balance is a Credit.

REIMBURSEMENTS:

Est-Reimbursements: Bucket (10); GLA=6230. Displays the Estimated Reimbursements. Normal balance is a Debit.

Earned-Reimbursements: Bucket (11); GLA=8100. Displays Reimbursements invoiced or collected. Normal balance is a Credit.

Accrued-Reimbursements: Bucket (21)*; GLA=1312; GLA=1400 and 1500 when Source equals **9nnnnn**. Displays the Accounts Receivable Reimbursements. Normal balance is a Debit.

EXHIBIT III-B04 (Continued)

REPORT NAME: **Detail Report of Appropriation Status**	REPORT NO: **CSTARB04**

FINANCIAL ELEMENTS: (Continued)

  REIMBURSEMENTS: (Continued)

    Cash-in-Transit: Bucket (27)*; GLA=1150 when Source equals **9***nnnnn*. Displays Cash-in-Transit for reimbursements. Normal balance is a Debit.

    Cash-Unremitted: Bucket (24)*; GLA=1110 when Source equals **9***nnnnn*. Displays Unremitted Cash for reimbursements. Normal balance is a Debit.

    Reimbursement-Balance: Calculated as sum of Buckets (10 + 11). Normal balance is a Debit.

  REVENUE:

    Estimated-Revenue: Bucket (12); GLA=6231. Displays Estimated Revenue. Normal balance is a Debit.

    Earned-Revenue: Bucket (13); GLA=8000, 9821, 9830 and 9891. Displays Revenue invoiced or collected. Normal balance is a Credit.

    Accrued-Revenue: Bucket (22)*; GLA=1313, 1314, 1330; Also includes 1400 and 1500 when Source is not **Zero**, **58***nnnn* or **9***nnnnn*. Displays Accounts Receivable Revenue. Normal balance is a Debit.

    Cash-in-Transit: Bucket (28)*; GLA=1150 when Source is not **Zero**, **58***nnnn* or **9***nnnnn*. Displays Cash-in-Transit for Revenue. Normal balance is a Debit.

    Cash-Unremitted: Bucket (25)*; GLA=1110 when Source is not **Zero**, **58***nnnn* or **9***nnnnn*. Displays cash for Unremitted Revenue. Normal balance is a Debit.

    Revenue-Balance: Calculated as the sum of Buckets (12 + 13). Normal balance is a Debit.

SPECIAL NOTES:

Section should be requested only when keeping General Ledgers by Section (AS Table Appropriation Program Level indicator is set to **1**).

Report Period "P" option to exclude FFY is to assist those with continuous appropriations.

When the Period option is set to **E** (Exclude FFY), the FFY and related AS Table title are excluded from the report.

EXHIBIT III-B04 (Continued)

REPORT NAME: **Detail Report of Appropriation Status**	REPORT NO: **CSTARB04**

ADVICE AND CAUTIONS ON USING THE CORRECT APPROPRIATION SYMBOL NUMBER:

Any combination of Appropriation Symbol Number (AS) and Funding Fiscal Year (FFY) should appear in only one section of this report. If found in two or more sections, reconciliation with the SCO using the HB4 Report is more difficult. It also affects the integrity of the B03 Report.

Revenue for all funds (except Federal Trust Fund - Source equals **4***nnnnn*) should have a reference of 980. Federal Trust Fund accounts should use the <u>actual program reference</u> (001, 101, etc.).

There should only be one Prior Year account for Refunds to Reverted Appropriations. For Revenue, there should only be Current Year and Prior Year accounts (no Prior Prior Year accounts).

See Volume 2, Chapter IV-AS for more information on establishing AS Table records.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
ENY	None	No	No
Reference	None	No	No
Account Type	None	No	No
Program/Category	None	No	No
AS Number	None	No	No
Source	None	No	No
FFY	Level of Detail: P	No	No

EXHIBIT III-B04 (Continued)

```
CSTARB04 9990 (DEST: M1 CPT1) PM,I,0,0,0,2,   ,    ,    ,    ,         ,          ,         ,          ********** RUN:06/08/01 TIME:20.47
FISCAL MONTH:  11  MARCH          0(ORG  )****************** 2(BYFDT ) FUND(ALL )*********
                                              DEPARTMENT OF AIR QUALITY
                                           DETAIL REPORT OF APPROPRIATION STATUS
                                                   AS OF 05/31/01
********************************************************************************************************************** PAGE    9
FUND:        0001      GENERAL FUND
FD:          00
**********************************************************************************************************************
ENY  REF    PROGRAM/CATEGORY   AP-SYM   ACT-TYPE    SOURCE   FFY          DESCRIPTION
---  ---    ----------------   ------   --------    ------   ---   --------------------------------------------
APPROPRIATION-BUDGET(1)        REVISIONS(2)          RESERVES(3)        NET-TRANSFERS(4)         REVERSION(5)
----------------------   ------------------   -------------------   -------------------   --------------------
  PENDING REVISION(6)*     APPN-ADVANCE(7)    ALLOC-TO-UNITS(8)     ALLOC-FROM-HQ(9)    ACCRUED-PAYABLES(32)*  NET APPROPRIATION
----------------------   ------------------   -------------------   -------------------   --------------------   ------------------
    EXPENDITURES(14)        ENCUMBRANCES(15)     OBLIGATIONS(16)      MONTH-ALLOC-ENC(20)   ANNUAL-ALLOC-ENC(33)*
----------------------   ------------------   -------------------   -------------------   --------------------
   NET-COST-ALLOC(18)*     SCO-PFA-POSTED(19)*     ADVANCES(17)*      CASH-IN-TRANSIT(26)*   CASH-UNREMITTED(23)*    APPN-BALANCE
----------------------   ------------------   -------------------   -------------------   --------------------   ------------------
00   001   0 00 000          900       CA             00      CLEARING ACCOUNT
              0.00                 0.00               0.00                 0.00                 0.00
              0.00                 0.00               0.00                 0.00                87.40                   0.00
      4,652,005.00        22,614,125.45               0.00                 0.00                 0.00
    105,227,227.74        87,659,637.49-        481,000.00             4,792.89            32,869.51           27,266,130.45

00   001   10                100       00             00      SUPPORT - CLEAN AIR
     85,456,000.00-           97,000.00-              0.00                 0.00                 0.00
              0.00                 0.00               0.00                 0.00                 0.00          85,553,000.00-
     41,078,913.42                 0.00               0.00                 0.00                 0.00
     41,078,913.42-         6,416,308.06               0.00                 0.00                 0.00           4,582,704.14-

00   001   20                200       00             00      SUPPORT - AIR MONITORING
     11,653,000.00-                0.00               0.00                 0.00                 0.00
              0.00                 0.00               0.00                 0.00                 0.00          11,653,000.00-
      7,070,295.86                 0.00               0.00                 0.00                 0.00
      7,070,295.86-        36,735,635.65               0.00                 0.00                 0.00          44,474,086.58-

00   001   0 00 000          014       97             00      REVOLVING FUND ADVANCE
              0.00                 0.00         500,000.00                 0.00                 0.00
              0.00                 0.00               0.00                 0.00                 0.00             500,000.00
              0.00                 0.00               0.00                 0.00                 0.00
              0.00                 0.00               0.00                 0.00                 0.00             500,000.00

00   001   0 00 000          015       98             00      SERVICE REVOLVING FND ADV - OTHER
              0.00                 0.00       1,000,000.00                 0.00                 0.00
              0.00                 0.00               0.00                 0.00                 0.00           1,000,000.00
              0.00                 0.00               0.00                 0.00                 0.00
              0.00                 0.00               0.00                 0.00                 0.00           1,000,000.00
```

EXHIBIT III-B04 (Continued)

```
CSTARB04 9990 (DEST: M1 CPT1) PM,I,0,0,0,2,    ,    ,    ,      ,         ,       ,         ********** RUN:06/08/01 TIME:20.47
FISCAL MONTH:  11  MARCH          0(ORG  )***************** 2(BYFDT ) FUND(ALL )*********
                                                DEPARTMENT OF AIR QUALITY
                                              DETAIL REPORT OF APPROPRIATION STATUS
                                                    AS OF 05/31/01
*************************************************************************************************************************** PAGE   13
FUND:        0001       GENERAL FUND
FUND DETAIL    00
***************************************************************************************************************************
ENY  REF    PROGRAM/CATEGORY  AP-SYM    ACT-TYPE    SOURCE   FFY         DESCRIPTION
---  ---    ----------------  ------    --------    ------   ---   -------------------------------------------
  EST-REIMBURSMENTS(10)      EARNED-REIMB(11)     ACCRUED-REIMB(21)*   CASH-IN-TRANSIT(27)*  CASH-UNREMITTED(24)*      REIMB-BALANCE
  ---------------------     ------------------    --------------------  --------------------  ---------------------   ------------------
98   001   0 00 000         900       90                    98      REIMBURSEMENTS
             7,487.91                    0.00                 0.00                 0.00                 0.00                 7,487.91

TOTAL ENY 98
             7,487.91                    0.00                 0.00                 0.00                 0.00                 7,487.91

99   001   0 00 000         900       90                    99      REIMBURSEMENTS
               520.32                    0.00                 0.00                 0.00                 0.00                   520.32

TOTAL ENY 99
               520.32                    0.00                 0.00                 0.00                 0.00                   520.32

00   001   0 00 000         900       90                    00      REIMBURSEMENTS
             7,000.00                3,000.00-                0.00                 0.00                 0.00                 4,000.00

TOTAL ENY 00
             7,000.00                3,000.00-                0.00                 0.00                 0.00                 4,000.00

TOTAL FD 00
            15,008.23                3,000.00-                0.00                 0.00                 0.00                12,008.23

TOTAL FUND 0001
            15,008.23                3,000.00-                0.00                 0.00                 0.00                12,008.23
```

EXHIBIT III-B04 (Continued)

```
CSTARB04 9990 (DEST: M1 CPT1) PM,I,0,0,0,2,   ,   ,   ,    ,     ,      ,      ********** RUN:06/08/01 TIME:20.47
FISCAL MONTH:  11  MARCH          0(ORG )***************** 2(BYFDT ) FUND(ALL )*********
                                        DEPARTMENT OF AIR QUALITY
                                    DETAIL REPORT OF APPROPRIATION STATUS
                                            AS OF 05/31/01
**************************************************************************************************************  PAGE    1
FUND:         0001      GENERAL FUND
FD:           00
************************************************************************************************************************
ENY  REF    PROGRAM/CATEGORY  AP-SYM    ACT-TYPE   SOURCE   FFY          DESCRIPTION
---  ---    ----------------  ------    --------   ------   ---   ------------------------------------------
  ESTIMATED-REVENUE(12)    EARNED-REVENUE(13)   ACCRUED-REVENUE(22)*  CASH-IN-TRANSIT(28)*  CASH-UNREMITTED(25)*   REVENUE-BALANCE
  ----------------------   ------------------   -------------------   -------------------   --------------------   ------------------
99   980   0 00 000         107       RR        216600   99      REVENUE
               0.00                0.00                   0.00                  0.00              2,855.50                  0.00

99   980   0 00 000         110       RR        216600   99      CONFERENCE SPONSOR DEPOSITS
               0.00                0.00                   0.00                  0.00              2,855.50-                 0.00

TOTAL ENY 99
               0.00                0.00                   0.00                  0.00                  0.00                  0.00

00   980   0 00 000         107       RR        216600   00      REVENUE
               0.00           28,111.75-             25,000.00                  0.00                  0.00             28,111.75-

TOTAL ENY 00
               0.00           28,111.75-             25,000.00                  0.00                  0.00             28,111.75-

TOTAL FD  00
               0.00           28,111.75-             25,000.00                  0.00                  0.00             28,111.75-

TOTAL FUND  0001
               0.00           28,111.75-             25,000.00                  0.00                  0.00             28,111.75-
```

EXHIBIT III-B06

REPORT NAME: **Budget Report**	REPORT NO: **CSTARB06**

PURPOSE:	Provides the Year-End Statement Report No. 6.

DESCRIPTION:	Lists appropriations, appropriation expenditures, reimbursements and operating transfers as adjusted for encumbrances.

REPORT REQUEST OPTIONS:

   Report Period:

      FM: CM, PM or PY
        P: C=Current Fiscal Year Only; P=All Prior Fiscal Years, Blank=All Fiscal Years

   Level of Detail:

Index (I)	Program (P)	Object/Source(O/S)	Fund (F)
0-No Organization	Not applicable	Not Applicable	1-Fund
1-Section			2-Fund Detail

   Fund Selection: Blank (all Funds) or any valid Fund

   GLA Selection: Applies to Encumbrances/Allocated Encumbrances column only.
                         Blank   = Includes Allocated Encumbrances
                         6150   = Excludes Allocated Encumbrances

   Additional Report Selection Options Popup Screen: Not available

   Destination Options: All available output media

FINANCIAL ELEMENTS:

   Notes applicable to the Financial Elements:

   (1)   "GLA=" means the General Ledger Account (or accounts) specified in any of the Transaction Codes that post to a certain financial field.

   (2) All financial amounts carry <u>actual signs</u>: debits have no sign; credits have a negative (-) sign. This is the same signing convention that is used in the SCO Agency Reconciliation Report. The normal balance is specified for each financial field.

   REGULAR APPROPRIATIONS: (Appropriation File records <u>without</u> financial data in Net Transfers are classified as Regular Appropriations if they have data in the financial fields used for this section of the report.)

   Appropriations (Adjusted): Displays the adjusted appropriation for each program or category. The amount displayed is the net of the following fields in the Appropriation File:
        • Appropriation Budget, GLA=6110;
        • Revisions, GLA=6110;
        • Reversions, GLA=6110;
        • Appropriation Advances (future use);
        • Appropriations Allocated to Units, GLA=6110;
        • Appropriations Allocated from Headquarters, GLA=6110; and
        • Start of Year Encumbrances, GLA=6152.
   The Adjusted Appropriation normal balance is a Credit.

EXHIBIT III-B06 (Continued)

REPORT NAME: **Budget Report**	REPORT NO: **CSTARB06**

FINANCIAL ELEMENTS: (Continued)

   REGULAR APPROPRIATIONS: (Continued)

      Expenditures: GLA=9000, 9822 and 9844. The cumulative fiscal year expenditures and allocated expenditures for the appropriation. Current Year normal balance is a Debit. Prior years balances may be either Debit or Credit.

      Encumbrances/Allocated Encumbrances: GLA=6150 and 6160 (CM or PM) or 6151 (PY). The cumulative year-to-date encumbrances and allocated encumbrances posted to the appropriation. Normal balance is a Debit.

      Prior Year Encumbrance Reversals: GLA=6152. Encumbrances at the end of the previous year, reversed in the subsequent year. This column contains zero the first year of the appropriation. Normal balance is a Debit.

      Budgetary Expenditures: Total budgetary expenditures for the appropriation. Calculated as the sum of Expenditures; Encumbrances/Allocated Encumbrances; and Prior Year Encumbrance Reversals. Normal balance is a Debit. Prior year balances may be either a Debit or Credit.

      Balance: The unexpended and uncommitted remaining amount of the appropriation. The net of Appropriations and Budgetary Expenditures. Normal balance is a Credit.

   OPERATING TRANSFERS-OUT: (Appropriation File records with data in the Net Transfers financial field and no Source are classified as Operating Transfers-Out.)

      Appropriations (Adjusted): GLA=6110. Displays the sum of the financial fields listed for Regular Appropriations (previous page) when there is data in the Net Transfers field of the Appropriation File record. Normal balance is a Credit.

      Expenditures: GLA=9812. Displays the sum of the Net Transfers field (Source is Zero) from the Appropriation File. Normal balance is a Debit.

      Encumbrances/Allocated Encumbrances: Zero - not used.

      Prior Year Encumbrance Reversals: Zero - not used.

      Budgetary Expenditures: Same as the Expenditures column.

      Balance: Unexpended Operating Transfer Out. The net of Appropriations and Budgetary Expenditures. Normal balance is a Credit.

EXHIBIT III-B06 (Continued)

REPORT NAME: **Budget Report**	REPORT NO: **CSTARB06**

FINANCIAL ELEMENTS: (Continued)

REIMBURSEMENTS: (Appropriation File records with data in Estimated Reimbursements or Earned Reimbursements are classified as Reimbursements. The selected records are then separated into three classifications as shown below:

- Scheduled Reimbursements have AS Table Account Type other than 91 or 92.

- Unscheduled Reimbursements have an AS Table Account Type of 91.

- Miscellaneous Reimbursements have an AS Table Account Type of 92.

Appropriations (Adjusted): GLA=6230. Estimated Reimbursements from the Appropriation File. Normal balance is a Debit for Scheduled and Miscellaneous Reimbursements. Unscheduled Reimbursements should have zero in this column.

Expenditures: GLA=8100. Earned Reimbursements from the Appropriation File. Normal balance is a Credit.

Encumbrances/Allocated Encumbrances: Zero - not used.

Prior Year Encumbrance Reversals: Zero - not used.

Budgetary Expenditures: Same as the Expenditures column.

Balance: Calculated as the sum of Appropriations (Adjusted) and Budgetary Expenditures. Normal balance is a Debit for Scheduled and Miscellaneous Reimbursements, and a Credit for Unscheduled Reimbursements.

OPERATING TRANSFERS-IN: (Appropriation File records with financial data in Net Transfers and Source equals **3***nnnnn*, are classified as Operating Transfers-In.)

Appropriations (Adjusted): GLA=6110. Displays the sum of the financial fields listed for Regular Appropriations (page III-B-17) when there is data in the Net Transfers field of the Appropriation File record. Normal balance is a Debit.

Expenditures: GLA=9811. Displays the sum of the Net Transfers field (Source is present) from the Appropriation File. Normal balance is a Credit.

Encumbrances/Allocated Encumbrances: Zero - not used.

Prior Year Encumbrance Reversals: Zero - not used.

Budgetary Expenditures: Same as the Expenditures column.

Balance: Operating Transfers In that have not been received. The net of Appropriations and Budgetary Expenditures. Normal balance is a Debit.

EXHIBIT III-B06 (Continued)

REPORT NAME: **Budget Report**	REPORT NO: **CSTARB06**

SPECIAL NOTES:

When AS Table Account Type is **PR**, Reference is shown as REF/FFY. When the Account Type is **CA**, Program is shown as **99**.

The certifications required by the State Administrative Manual appears on the last page for each fund or fund detail and is printed on reports requested with the PY option. Information for names and titles are from Vendor Edit Table, Vendor Number **AAAAAAAAAA-10** (Accounting Officer) and **AAAAAAAAAA-20** (Head of Agency). See Volume 2, Chapter IV-VE for coding details.

The PM option may be used as an interim budget report and is titled "Budget Report". The PY option is intended as Year-end Financial Report No. 6 and is titled "Final Budget Report".

If the Appropriation Symbol has Program, then the Title is from the D15 Table. If Appropriation Symbol is for a Category appropriation, then the Title is "Personal Services", "Operating Expenditures and Equipment", etc. from the D09 Table. If the Appropriation Symbol does not have Program and the Account Type is **00**, the system supplies the Title "Regular Appropriation". When there is more than one AS number combined and displayed as a single line on the report, the title is "Multiple Appropriation Symbols - No Title Selected".

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	Yes
ENY	None	Yes	No
Reference	None	Yes	Yes
Record Type [1]	None	No	Yes
FFY	Level of Detail: F	No	No
Program/Category	None	No	Yes
Account Type	None	No	No
AS Number	Not shown on report	No	No

[1] Record Type is a classification of the Appropriation File records to determine in which segment of the report they appear. Record types are assigned as follows:

- Regular Appropriation: if the Net Transfers financial field is zero.

- Operating Transfers-Out: if the Net Transfers financial field is not equal to zero and does not have a Source.

- Operating Transfers-In: if the Net Transfers financial field is not equal to zero and does have a Source.

- Reimbursements: if the Estimated Reimbursements or Earned Reimbursements financial fields are not zero.

EXHIBIT III-B06 (Continued)

```
CSTARB06 9990 (DEST: M1 CPT1) PY, ,0,0,0,1,    ,    ,    ,    ,    ,        ,      ,        ********** RUN:10/16/00 TIME:20.47
PRIOR FISCAL YEAR:  1999        0(ORG  )***************** 1(FUND  ) FUND(ALL ) GL(ALL )
                                             DEPARTMENT OF AIR QUALITY
                                              FINAL BUDGET REPORT                                                  REPORT #6
                                                AS OF 06/30/00
*********************************************************************************************************************** PAGE    6
FUND:          0001       GENERAL FUND
ENACTMENT YEAR: 99
REFERENCE:     001        FOR SUPPORT
***********************************************************************************************************************************
       PROGRAM OR   ACCT
FFY    CATEGORY     TYPE            APPROPRIATION DESCRIPTION
---   -----------  ----   ------------------------------------------------
                                                          PRIOR YEAR
                   APPROPRIATIONS              ENCUMBRANCES/  ENCUMBRANCE     BUDGETARY
                   (ADJUSTED)      EXPENDITURES *  ALLOC ENCUMB  REVERSALS    EXPENDITURES        BALANCE
                   ----------------- ----------------- ----------------- ----------------- ----------------- -----------------

REGULAR APPROPRIATIONS:
99   21 00 000 000  00   CLEAN AIR PROGRAM
                   1,623,393.09-       5,084.59          0.00      32,100.19       27,015.60-      1,650,408.69-

TOTAL FOR REGULAR APPROPRIATIONS:
                   1,623,393.09-       5,084.59          0.00      32,100.19       27,015.60-      1,650,408.69-

SCHEDULED REIMBURSEMENTS:
99             90   SCHEDULED REIMBURSEMENTS
                      45,511.10-          0.00          0.00          0.00           0.00         45,511.10-

TOTAL FOR SCHEDULED REIMBURSEMENTS:
                      45,511.10-          0.00                                       0.00         45,511.10-

UNSCHEDULED REIMBURSEMENTS:
99             91   UNSCHEDULED REIMBURSEMENTS
                      45,511.10           0.00          0.00          0.00           0.00         45,511.10

TOTAL FOR UNSCHEDULED REIMBURSEMENTS:
                      45,511.10           0.00                                       0.00         45,511.10

*TOTAL REFERENCE 001
                   1,623,393.09-       5,084.59          0.00      32,100.19       27,015.60-      1,650,408.69-

*TOTAL FUND 0001
                   2,456,394.03-      15,083.22          0.00      34,343.19       19,259.97-      2,475,654.00-
```

EXHIBIT III-B06 (Continued)

```
CSTARB06 9990 (DEST: M1 CPT1) PY, ,0,0,0,1,    ,    ,    ,       ,        ,      ,         ********** RUN:10/16/00 TIME:20.47
PRIOR FISCAL YEAR:  1999           0(ORG  )***************** 1(FUND  ) FUND(ALL ) GL(ALL )
                                                 DEPARTMENT OF AIR QUALITY
                                                   FINAL BUDGET REPORT                                              REPORT #6
                                                     AS OF 06/30/00
************************************************************************************************************************** PAGE    3
FUND:          0001      GENERAL FUND
ENACTMENT YEAR: 99
REFERENCE:      001      FOR SUPPORT
**************************************************************************************************************************
        PROGRAM OR    ACCT
FFY     CATEGORY      TYPE           APPROPRIATION DESCRIPTION
---     ------------  ----  -----------------------------------------------
                                                                    PRIOR YEAR
                 APPROPRIATIONS                   ENCUMBRANCES/     ENCUMBRANCE      BUDGETARY
                   (ADJUSTED)      EXPENDITURES *  ALLOC ENCUMB     REVERSALS        EXPENDITURES      BALANCE
                 ----------------- --------------- --------------- --------------- --------------- ---------------
```

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE   I CERTIFY (OR DECLARE) THAT THE EXPENDITURES SHOWN ON THIS
FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED   BUDGET REPORT HAVE BEEN MADE FOR THE PURPOSES STATED IN THE
ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4,   BUDGET, AS IMPLEMENTED BY THE BUDGET ACT, EXCEPT AS THE
TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).   PURPOSES STATED HAVE BEEN REVISED, IN ACCORDANCE WITH LAW,
                                                               BY THE DEPARTMENT OF FINANCE SUBSEQUENT TO THE ENACTMENT
SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____,   OF THE BUDGET ACT.
2000 AT SACRAMENTO   , CALIFORNIA.

_____   _____
SIGNATURE OF OFFICER   SIGNATURE OF HEAD OF STATE AGENCY

IB DUNNE   IB BIGCHEESE
ACCOUNTING ADMINISTRATOR II   CHIEF FISCAL OFFICER

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.